

House Bill 1508 (AS PASSED HOUSE AND SENATE)

By: Representatives Benfield of the 85th, Henson of the 87th, Stephenson of the 92nd, Bell of the 58th, Dawkins-Haigler of the 93rd, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to impose certain requirements and limitations upon ad valorem taxes
2 levied by DeKalb County to finance the provision of certain governmental services, known
3 and cited as the "DeKalb County Special Services Tax Districts Act," approved April 12,
4 1982 (Ga. L. 1982, p. 4396), as amended, so as to change the definition of district services;
5 to provide a declined governmental services option; to provide for related matters; to provide
6 for applicability; to provide for an effective date; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to impose certain requirements and limitations upon ad valorem taxes levied by
11 DeKalb County to finance the provision of certain governmental services, known and cited
12 as the "DeKalb County Special Services Tax Districts Act," approved April 12, 1982 (Ga.
13 L. 1982, p. 4396), as amended, is amended in Section 2 by revising paragraph (4) and adding
14 a new paragraph to read as follows:

15 "(4) 'District services' means the following governmental services provided by DeKalb
16 County to DeKalb municipalities and unincorporated areas as defined in paragraphs (2)
17 and (3) of Section 2 of this Act:

18 (A) Basic police services comprised of services performed by the uniform division,
19 traffic unit, park patrol, criminal investigation division, and crime scene investigation
20 unit of the DeKalb County police department;

21 (B) Nonbasic police services comprised of services performed by the aerial support
22 unit, SWAT team, bomb squad unit, intelligence and permits, K-9 division, gang task
23 force, drug task force, and homeland security division (emergency management) of the
24 DeKalb County police department;

25 (C) Parks, recreational areas, programs, and facilities; and

(D) Street and road maintenance, including the maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof.

(5) 'Declined governmental services' means any governmental service identified in paragraph (4) of this section that a DeKalb municipality specifically elects to exclude from district services by means of a fully executed, valid resolution of its governing body, which declined governmental service will no longer be performed by DeKalb County for that DeKalb municipality."

SECTION 2.

Said Act is further amended by revising Section 4 as follows:

"SECTION 4.

Special services tax districts. Each DeKalb municipality shall constitute a special services tax district composed of that portion of DeKalb County lying within the corporate limits of each respective DeKalb municipality, and the unincorporated areas shall constitute a special services tax district composed of all the unincorporated areas of DeKalb County. For the purposes of this Act, each such special services tax district shall be designated by the name of its respective DeKalb municipality, except for that portion of DeKalb County lying within the corporate limits of the City of Atlanta, which shall be designated 'Atlanta in DeKalb,' and the unincorporated area, which shall be designated 'DeKalb.'"

SECTION 3.

Said Act is further amended by adding a new section to read as follows:

"SECTION 6.1.

Particularized millage rates for governmental services.

(a) Particularized millage rate. After the county determines the adjusted district services ad valorem tax millage rate for each DeKalb municipality as provided in Sections 5 and 6 of this Act, the county shall calculate a particularized millage rate applicable to each DeKalb municipality for each governmental service. The particularized millage rate shall be used to reduce a DeKalb municipality's adjusted district services ad valorem tax millage rate in the event such municipality declines governmental services.

(b) Standardization for parks and roads governmental services. In determining a particularized millage rate for parks and roads governmental services, as defined in subparagraphs (C) and (D) of paragraph (4) of Section 2 of this Act, the county shall

58 establish a standardized particularized millage rate so that annually each DeKalb
59 municipality shall be subject to the same standardized particularized millage rates for parks
60 and roads governmental services. The standardized particularized millage rates for parks and
61 roads governmental services may fluctuate annually based on budgetary levels, but the rate
62 charged to DeKalb municipalities shall not exceed the rate charged to DeKalb.

63 (c) Calculation. The county shall calculate the particularized millage rate in the following
64 manner: The county shall determine the total budgeted appropriations for district services for
65 all special services tax districts and then divide the budgeted appropriations allocated to each
66 governmental service by the total budgeted appropriations. Each resulting number shall be
67 the percentage of appropriations allocated to each governmental service which shall then be
68 multiplied by the adjusted district services ad valorem tax millage rate for each DeKalb
69 municipality reflected in subsection (b.1) of Section 6 of this Act. The resulting numbers
70 shall be the raw particularized millage rates. The county shall use the raw particularized
71 millage rates for parks and roads governmental services to assist in establishing the
72 standardized particularized millage rates for parks and roads governmental services. The
73 county shall deduct the standardized particularized millage rates for parks and roads
74 governmental services from the adjusted district services ad valorem tax millage rate for each
75 DeKalb municipality and shall separate the resulting number into a particularized millage
76 rate for each municipality for basic and nonbasic police services based on the proportion that
77 the budgeted appropriation for each police service bears to the total police services budgeted
78 appropriations. The particularized millage rates for each governmental service may fluctuate
79 annually based on budgetary levels."

80 **SECTION 4.**

81 Said Act is further amended by revising Section 9 as follows:

82 "SECTION 9.

83 Declined governmental services.

84 Each DeKalb municipality comprising a special services tax district shall receive all district
85 services and shall be subject to the adjusted district services ad valorem tax as calculated in
86 Sections 5 and 6 of this Act, unless the governing body of a DeKalb municipality declines
87 any governmental services as follows:

88 (1) Beginning with the year 2011, the governing body of any DeKalb municipality may
89 decline to have DeKalb County perform any or all district services as defined by
90 paragraph (4) of Section 2 of this Act by delivering to DeKalb County a fully executed,
91 valid resolution of its governing body identifying the declined governmental services.

Such DeKalb municipality resolution shall be delivered to the chief executive officer and each commissioner of DeKalb County, via certified United States mail or private delivery service, such as UPS or Federal Express, prior to 5:00 P.M. on or before September 30, 2010. If a fully executed, valid resolution is received by the chief executive officer and commissioners of DeKalb County in the manner required by this paragraph, then the county shall reduce that municipality's adjusted ad valorem tax millage rate for district services by the particularized millage rate of the declined governmental services, effective beginning January 1, 2011, and continuing thereafter from year to year unless modified in the manner provided in paragraph (2) of this section.

(2) After January 1, 2011, if a DeKalb municipality chooses to decline a district service, whether alone or in addition to already declined district services, the governing body of such DeKalb municipality may deliver to DeKalb County a new resolution identifying any declined governmental services. Such DeKalb municipality resolution shall be delivered to the chief executive officer and each commissioner of DeKalb County, via certified United States mail or private delivery service, such as UPS or Federal Express, prior to 5:00 P.M. on or before June 30. In the event a fully executed, valid resolution is received by the chief executive officer and the commissioners of DeKalb County in the manner required by this paragraph, then in the new year following receipt of such resolution, the county shall reduce that municipality's adjusted ad valorem tax millage rate for district services by the particularized millage rate of the declined governmental services.

(3) If any DeKalb municipality fails to enact a resolution in accordance with the requirements of paragraph (1) or (2) of this section, then the adjusted district services ad valorem tax for that DeKalb municipality shall be calculated in the manner set forth in Sections 5 and 6 of this Act. If the county ceases entirely to perform one of the district services identified in paragraph (4) of Section 2 of this Act, then each DeKalb municipality shall have its adjusted ad valorem tax millage rate for district services reduced by the particularized millage rate for that discontinued service.

(4) If any DeKalb municipality enacts a resolution as provided in paragraph (1) or (2) of this section, DeKalb County shall provide no declined governmental services to that DeKalb municipality unless and until DeKalb County agrees to restore a previously declined governmental service in the manner provided in paragraph (5) of this section.

(5) The governing body of any DeKalb municipality may request that the county perform a previously declined governmental service by forwarding a written request to the chief executive officer and each commissioner of DeKalb County identifying with specificity the governmental service sought. The request shall be forwarded via certified United States mail or private delivery service, such as UPS or Federal Express, prior to 5:00

P.M. on or before June 30. The governing authority of DeKalb County may, in its sole discretion, decide whether it will provide the previously declined governmental service to the DeKalb municipality. The finance director shall forward the county's decision in writing to the mayor of the affected DeKalb municipality within 15 business days of the county making its decision, and the county shall make its decision within 90 days of receiving a DeKalb municipality's request. If the county agrees to provide the previously declined governmental service, the county shall begin providing the governmental service on January 1 of the new year following receipt of the resolution, and an increased adjusted ad valorem tax millage rate for district services shall be determined and levied in conformity with the applicable requirements of this Act."

SECTION 5.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 6.

All laws and parts of laws in conflict with this Act are repealed.